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MINISTRY OF FINANCE (REVENUE DIVISION)

NOTIFICATIONS

CUSTOMS

New Delhi, the 28th May 1954

S.R.O. 1794.—In exercise of the powers conferred by sub-section (1) of section 43-B of the Sea Customs Act, 1878 (VIII of 1878), the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder in respect of all duty-paid art. silk yarns used in the manufacture of art. silk cloth, where such cloth is manufactured in, and exported from, India.

[No. 51.]

S.R.O. 1795.—In exercise of the powers conferred by sub-section (3) of section 43-B of the Sea Customs Act, 1878 (VIII of 1878), the Central Government hereby makes the following Rules, the same having been previously published as required under the said sub-section, namely:—

THE CUSTOMS DUTIES DRAWBACK (ARTIFICIAL SILK) RULES, 1954.

1. *Short title.*—These rules may be called the Customs Duties Drawback (Artificial Silk) Rules, 1954.

2. *Definition.*—In these rules, unless the context otherwise requires,—

- (a) 'the Act' means the Sea Customs Act, 1878 (VIII of 1878);
- (b) 'art. silk yarn' means for the purposes of these rules art. silk yarn of all varieties including viscose yarn, acetate yarn and cuprammonium yarn but excluding staple fibre yarn, manufactured in any country outside India and imported therefrom;
- (c) 'art. silk cloth' means cloth of all varieties manufactured wholly from art. silk yarn, but does not include any ready-made clothing and hosiery manufactured from art. silk yarn;
- (d) 'section' means any section of the Act.

3. *Goods in respect of which drawback may be paid.*—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of any art. silk yarn used in the manufacture of such art. silk cloth (hereinafter referred to as 'goods') as is exported from India.

4. *Period for which drawback admissible.*—A drawback under these rules shall be admissible for the period during which a notification in respect of the goods is in force under sub-section (1) of section 43-B.

5. *Manner of allowing drawback.*—A drawback shall be allowed on the basis of the shipment of the goods subject to the following conditions, namely:—

- (a) the shipper of the goods shall make a declaration on the relative shipping bill that a claim for drawback under section 43-B is being made,
- (b) the shipper shall, in the relative shipping bill, furnish in addition to any information required under section 29, such additional information as may, in the opinion of the Customs Collector be necessary for the purpose of verifying the claim for the drawback, and, in particular, the Customs Collector may require such additional information in respect of the following matters, namely:—
 - (i) the description of the goods;
 - (ii) the name of the manufacturer;
 - (iii) the particulars of any brand or trade mark attached to the goods;
 - (iv) gross and net weights, length or width, as the case may be, of the goods.

6. *Payment of drawback.*—Where the Customs Collector is satisfied that a claim for the drawback is admissible under these rules, such drawback shall be paid at the rate indicated in rule 7.

7. *Rate of drawback.*—Subject to the provisions of these rules, drawback shall be allowed at the rate of twelve annas per each pound of goods shipped.

8. *Powers of Customs Collector.*—For the purposes of giving effect to the provisions of these rules, the Customs Collector may—

- (a) require the manufacturer of the goods in respect of which a drawback is claimed under these rules to produce before him evidence relating to the proportion of art. silk yarn employed in the manufacture of the goods;
- (b) require any person who has been concerned at any stage with the manufacture of the goods to produce any books of accounts or other documents of whatever nature relating to the quantity of art. silk yarn employed in the manufacture of the goods; and
- (c) require the production of such certificates, documents and other evidence in support of each claim for drawback as may be necessary.

9. *Access to manufactory.*—The manufacturer of the goods in respect of which any drawback is claimed under these rules shall give access to every part of his manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for such drawback.

[No. 52.]

A. K. MUKARJI, Dy Secy.